

Registration number 03975583

Bugle Consultants Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2007

Sandwell Accountancy Services Limited
Accountants
Old Bank Buildings
Upper High Street,
Cradley Heath
West Midlands
B64 5HY

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Bugle Consultants Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Accountants' Report to the Director on the Unaudited Financial Statements of
Bugle Consultants Limited**

In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 April 2007 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Sandwell Accountancy Services Limited
Accountants

Date

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Upper High Street,
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West Midlands
B64 5HY

Bugle Consultants Limited
Abbreviated Balance Sheet as at 30 April 2007

		2007		2006	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		265		354
Current assets					
Debtors		2,096		1,808	
Cash at bank and in hand		<u>955</u>		<u>805</u>	
		3,051		2,613	
Creditors: Amounts falling due within one year		<u>(3,482)</u>		<u>(4,222)</u>	
Net current liabilities			<u>(431)</u>		<u>(1,609)</u>
Net liabilities			<u>(166)</u>		<u>(1,255)</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss reserve			<u>(167)</u>		<u>(1,256)</u>
Equity shareholders' deficit			<u>(166)</u>		<u>(1,255)</u>

For the financial year ended 30 April 2007, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges her responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These accounts were approved by the Director on 27 Nov 07



Miss J Atkins
Director

Bugle Consultants Limited

Notes to the abbreviated accounts for the Year Ended 30 April 2007

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

Going concern

These financial statements have been prepared on a going concern basis

Turnover

Turnover represents the invoiced value of sales of goods

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Office equipment	25% Reducing balance basis
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Operating leases

Rentals paid under operating leases are charged to the profit and loss account as incurred

2 Fixed assets

	Tangible assets £
Cost	
As at 1 May 2006 and 30 April 2007	<u>1,668</u>
Depreciation	
As at 1 May 2006	1,314
Charge for the year	<u>89</u>
As at 30 April 2007	<u>1,403</u>
Net book value	
As at 30 April 2007	<u>265</u>
As at 30 April 2006	<u>354</u>

Bugle Consultants Limited

Notes to the abbreviated accounts for the Year Ended 30 April 2007

continued

3 Share capital

	2007 £	2006 £
Authorised		
Equity		
1,000 Ordinary £1 shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
Equity		
1 Ordinary £1 share of £1 each	<u>1</u>	<u>1</u>

4 Related parties

Controlling entity

The company is controlled by the director who owns 100% of the called up share capital